

## Relocation Allowances

Pt. 302-14

service provided by the relocation services company would serve as a substitute, and you are authorized to use a specific relocation service provided by the company as a substitute;

(b) You have signed a service agreement; and

(c) You meet any specific conditions your agency has established.

### **§302-12.103 For what relocation services expenses will my agency pay?**

Your agency will pay the relocation services company's fees/expenses for the services you are authorized to use. If your agency pays the relocation services company for actual expenses the company incurs on your behalf, payment to the company is limited to what you would have received under the direct reimbursement provisions of this chapter.

### **§302-12.104 If I use a contracted-for relocation service that is a substitute for reimbursable relocation allowance, will I be reimbursed for the relocation allowance as well?**

No.

### **§302-12.105 What expenses will my agency pay if I use a relocation services company to ship household goods in excess of the maximum weight allowance?**

Your agency will pay the portion of the fee attributable to 18,000 pounds net weight. You must pay the rest.

### **§302-12.106 What expenses will my agency pay if I use a relocation services company to sell or purchase a residence for which I and/or a member(s) of my immediate family do not have full title?**

Your agency will pay the portion of the relocation services company's fee attributable to your pro rata share of the residence, as determined in accordance with §302-6.1(f) of this chapter. You must pay any portion of the fee attributable to other than your pro rata share of the residence.

### **§302-12.107 If my agency authorizes me to enter a homesale program, must I accept a buyout offer from the relocation services company?**

No. Your agency must give you the option to accept or reject an offer from the relocation services company.

### **§302-12.108 What are the income tax consequences if I use a relocation services company?**

You may incur income taxes on relocation services provided by a relocation services company and paid for by your agency. Section 82 of the Internal Revenue Code states there shall be included in gross income (as compensation for services) any amount received or accrued, directly or indirectly, by an individual as a payment for or reimbursement of expenses of moving from one residence to another residence which is attributable to employment. You will receive a relocation income tax (RIT) allowance if your agency determines that such expenses are taxable. The Government does not assume responsibility for payment of your taxes, however, and you may wish to consult a tax professional on income tax reporting.

## **PART 302-14—HOME MARKETING INCENTIVE PAYMENTS**

### **Subpart A—Payment of Incentive to the Employee**

Sec.

302-14.1 What is a "homesale program"?

302-14.2 What is the purpose of a home marketing incentive payment?

302-14.3 Am I eligible to receive a home marketing incentive payment?

302-14.4 Must my agency pay me a home marketing incentive?

302-14.5 Under what circumstances will I receive a home marketing incentive payment?

302-14.6 How much may my agency pay me for a home marketing incentive?

302-14.7 Are there tax consequences when I receive a home marketing incentive payment?

### **Subpart B—Agency Responsibilities**

302-14.100 How should we administer our home marketing incentive payment program?

302-14.101 What policies must we establish to govern our home marketing incentive payment program?

302-14.102 What factors should we consider in determining whether to establish a home marketing incentive payment program?

302-14.103 What factors should we consider in determining the amount of a home marketing incentive payment?

AUTHORITY: 5 U.S.C. 5756.